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IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA

SECOND APPELLATE DISTRICT

DIVISION TWO

P.G.,

Respondent,

v.

A.G.,

Appellant.

B287996

(Los Angeles County
Super. Ct. No. TF000501)

APPEAL from an order of the Superior Court of Los Angeles County. Stephen M. Lowry, Temporary Judge. (Pursuant to Cal. Const., art. VI, § 21.) Affirmed.

Sullivan Law & Associates and Steve Ra for Appellant.

Reed Smith and Richard C. Giller for Respondent.

Appellant A.G. (father) appeals the superior court's order requiring him to pay \$20,982.07 in child support arrears plus interest to respondent P.G. (mother).

Mother and father are the parents of one child (son), who is now in his twenties. In 1995, mother and father agreed to a stipulated judgment governing custody of and child support for son. The stipulated judgment included a provision requiring father to pay as additional child support 10 percent of bonuses and commissions that raised his monthly salary over \$2,000. After many years passed, mother realized father might not have been complying with that 10 percent provision and that he may have been less than forthcoming regarding his employment and income. Mother instituted these proceedings to determine the amount, if any, of child support arrears father owed. As the proceedings unfolded, it became clear father was not, and for years had not been, providing accurate information regarding his employment or income history. Eventually, the superior court made adverse inferences against father and concluded he owed mother more than \$20,000 in child support arrears plus interest.

As discussed below, we conclude substantial evidence supports the superior court's findings, and we affirm.

BACKGROUND

1. The 1995 Judgment

In June 1995, the superior court entered a stipulated judgment of paternity (1995 judgment), establishing father was the biological father of son. The 1995 judgment also ordered joint legal custody of son to both parents, with mother having primary responsibility for son's care, custody, and control. In addition, the 1995 judgment addressed child support. Paragraphs 9 and 10 of the 1995 judgment are the relevant provisions for purposes

of this appeal. Those paragraphs addressed child support as follows:

“9. [Father] shall pay to [mother], for the support of [son], the sum of \$300.00 per month, payable one half on the 1st and one half on the 15th day of each month, commencing May 1, 1995, and continuing until said child reaches majority, dies, marries, becomes self-supporting, emancipated, or until further order of the Court, whichever first occurs. Pursuant to Civil Code §196.5, child support shall continue as set forth above and extend as to any unmarried child who has attained the age of 18, is a full-time high school student, and resides with a parent, until such time as he completes the 12th grade or attains the age of 19, whichever first occurs.

“10. In addition, as and for further child support, [father] shall pay to [mother] 10 percent of the gross of any bonus and commissions received, which raises his salary to over \$2,000.00 a month.” We refer to paragraph 10 of the 1995 judgment as “the 10% provision.”

In September 1995, a wage and earnings assignment order was filed directing L.A. Cellular to withhold the appropriate portion of father’s earnings due to mother under the 1995 judgment and to pay those amounts to mother. The assignment order advised father of his Family Code section 5281 obligation to notify mother if his employment changed.¹

¹ Family Code section 5281 obligated father to “notify the obligee [here, mother] of any change of employment and of the name and address of [his] new employer within 10 days of obtaining new employment.”

2. Father's Employment History

At the time of the 1995 judgment, father worked for L.A. Cellular. In June 1997, while still employed with L.A. Cellular, father purchased a pizza restaurant. About six weeks later, on August 1, 1997, father's employment with L.A. Cellular ended.

Father did not inform mother he no longer worked for L.A. Cellular. Similarly, father did not tell mother he had purchased a pizza restaurant. At some point, L.A. Cellular informed mother that father's employment with L.A. Cellular had terminated. After learning father no longer worked for L.A. Cellular, mother sent father a letter reminding him of his obligation to inform her of his employment changes.

After the end of his employment with L.A. Cellular, and despite owning a pizza restaurant, father consistently stated he was unemployed and living with his parents. For example, in 1997 father told mother he could not pay his full share of child support because he was unemployed and, in December 1999, father represented to the court and to mother that he was unemployed and had no income. Finally, in 2009, son told mother he believed father owned a pizza restaurant. At that point, mother began researching whether father was indeed employed.

In 2014, father sold his pizza restaurant.

For much of the instant proceedings, father maintained that since the end of his job with L.A. Cellular, he has been self-employed, having taken over a pizza restaurant. However, only as the instant proceedings progressed and father was ordered to respond to discovery requests, did it become apparent that over the years father had additional sources of income, including

rental properties, business investments, and 25 percent ownership of a real estate business.

3. 1999 Custody Modification and Attempted Child Support Modification

In January 1999, during the time mother believed father was unemployed, the superior court issued an order granting a request by the Los Angeles County District Attorney's Office that all support payments be assigned to the court trustee and enforced by the district attorney.

Later in 1999, mother planned to move to Hawaii with son. As a result, in December 1999, the superior court entered a conciliation court agreement regarding the parents' custody and visitation arrangements. The conciliation court agreement did not address child support and stated, "Any prior orders regarding [son] shall remain in full force and effect unless modified herein."

Also in December 1999, mother and father prepared a stipulation to establish or modify child support order, through which they sought to modify their child support obligations. In connection with that stipulation, father represented he had no wages or salary, no self-employment income, and no other income of any kind. However, that stipulation was never signed or entered because the district attorney did not approve it.

4. The 2012 Order

In February 2012, the superior court entered a stipulation and order modifying the 1995 judgment (2012 order).

Among other things, the 2012 order addressed child support. Other than reciting Family Code section 4065 acknowledgments, the 2012 order included one paragraph on child support, which stated in full: "As and for child support, [father] shall pay to [mother] in the amount of \$700.00 per

month, payable one-half on the first day and one-half on the fifteenth days of each month commencing June 1, 2009. Said order for child support shall continued [sic] as to [son] until [son] becomes self-supporting, marries, dies, becomes emancipated or reaches the age of 18, whichever occurs first. Pursuant to Family Code Section 3901(a), child support shall continue as set forth above and shall extend as to any unmarried child who has attained the age of 18, is a full-time high school student and who is not self-supporting, until such a time as said child reaches the age of 19 or graduates from high school, or further order of the Court, whichever occurs first.” The 2012 order did not specifically address or mention the 10% provision.

The 2012 order stated it modified the 1995 judgment only in the “particulars” noted in the 2012 order. Paragraph 13 of the 2012 order stated, “All other issues not addressed in this stipulation to modify the [1995 judgment] remain in effect.”

5. Mother’s March 2016 Order to Show Cause and Affidavit for Contempt

In March 2016, mother filed an order to show cause and affidavit for contempt alleging father had failed for years to comply with both the 1995 judgment and the 2012 order.² Mother claimed father was delinquent not only in paying child support, but also in making payments related to son’s health and car insurance.

Mother and father eventually reached an agreement regarding the insurance issues. With respect to the child support issues, however, the parties were unable to agree. The superior

² One month before, mother had filed a similar order to show cause and affidavit for contempt but was unable to personally serve father.

court dismissed the order to show cause and affidavit for contempt, and mother filed a request for order regarding child support arrears, which is at issue in this appeal.

6. Mother's May 2016 Request for Order regarding Child Support

In May 2016, mother filed a request for order regarding child support (request for order). Mother sought child support arrears from father of 10 percent over \$2,000 in monthly salary from May 1995 through December 2012. Mother did not seek to modify the 1995 judgment or the 2012 order; rather, she sought to enforce it. Mother claimed that for nearly two decades, father had violated the 10% provision. She requested “depending upon what discovery reveals regarding [father]’s earnings over the years . . . [the court should] order [father] to pay child support arrears in an amount to be determined.”

a. Mother's Declaration

Mother filed a declaration in support of her request for order. According to mother, the intent of the 10% provision was to provide mother with additional child support if father's monthly income rose above \$2,000, regardless of the source of the additional income. Mother stated when the parties prepared the 1995 judgment, father had not been forthcoming with his monthly salary. Father provided mother with only one L.A. Cellular pay stub and indicated he received bonuses or commissions as part of his job. The 10% provision was intended to protect mother if and when father's monthly income rose above \$2,000. According to mother, father never objected to this understanding of the 10% provision until 2016, when she filed the contempt proceedings against father.

Mother also stated that in August 1997, father told her he had quit his job at L.A. Cellular and he stopped paying the court-ordered child support. Eventually (and as noted above), the district attorney's office opened a child support case against father, and the superior court ordered father's support obligations to be paid to the court trustee. According to mother, over the years father indicated it was difficult for him to pay his support obligations, claiming at times he was unemployed and at other times that requested amounts were too much. For example, in 2012 father told mother monthly car insurance payments at or over \$115 would be "stretching" his budget. Mother noted, however, information posted on Facebook revealed father and his wife took a seemingly extravagant trip in late 2012 that, according to information on-line, appeared to cost more per night than father's supposed monthly salary.

In connection with her request for order, and as a means to determine any arrears, mother sought discovery into the finances of both father and his wife, who had been paying much of father's child support obligations from a bank account mother believed to be the wife's separate property. Mother indicated father had "steadfastly refused to provide any financial information or documentation concerning his income, assets or earnings." Through public documents in unrelated litigation involving father, mother was able to uncover some of father's financial information. That information revealed father had made significant purchases over the years that, standing alone, appeared to belie his claims of financial hardship.

b. *Father's Declaration and Mother's Response*

Father filed a declaration in opposition to the request for order, claiming he owed no child support arrears because he had

not received any bonuses or commissions after termination of his employment with L.A. Cellular. He stated he paid all required child support over the years, including the required 10 percent of bonuses and commissions he earned while employed by L.A. Cellular. Father provided three L.A. Cellular pay stubs (dated March 29, 1996; February 28, 1997; and April 25, 1997) showing that on those dates a portion of his pay was garnished. Father did not explain why he chose to submit those three pay stubs. He also claimed he was never delinquent in paying the base child support amount or expenses.

According to father, the 10% provision “does NOT state that [father] must pay 10% of any income exceeding \$2,000.00 per month.” Father noted that prior to the 2012 order, mother never sought to modify the 1995 judgment and never questioned him about a lack of bonuses and commissions. According to father, mother “never did or said anything because she was well aware that I stopped working for L.A. Cellular and was operating my own business, which lost money during the early years.”

In father’s view, the 2012 order “did away with” the 10% provision. He believed that through her request for order, mother was “essentially requesting a modification of the 2012 order to include 10% of *any* income that raises [father’s] salary over \$2,000.00 per month.”

Mother responded to father’s declaration, claiming father’s three L.A. Cellular pay stubs (which she had never seen before) confirmed the 10% provision was understood by everyone to provide mother with additional child support if father’s monthly income rose above \$2,000, regardless of the source of the additional income.

c. *Discovery and Summaries of the Facts*

At a July 2016 hearing, the superior court ordered the following limited discovery: “[Father] is ordered to produce all documents regarding his pay with L.A. Cellular, and regarding his profit, loss, and payments to himself from his pizza business. [Mother] may also subpoena any documents necessary to obtain the information.”

Mother subpoenaed documents from both father’s and his pizza restaurant’s financial institutions and accountants, as well as served interrogatories on father. Father did not believe the interrogatories were authorized and, therefore, refused to respond to them. As of late October 2016, father had not produced his L.A. Cellular pay stubs or his personal tax returns. At an October 24, 2016 hearing, the superior court modified and struck some of mother’s interrogatories and ordered father to respond to the remaining interrogatories as modified. The court also ordered the disclosure of father’s personal federal tax returns and individual bank account information. Mother agreed not to seek further discovery.

After receiving responses to her discovery requests, mother filed her summary of the facts with the court. Mother indicated she had received father’s sworn responses to the interrogatories as well as copies of (1) father’s monthly L.A. Cellular pay stubs, (2) father’s personal tax returns, (3) father’s personal bank account records, (4) tax returns for father’s pizza restaurant, and (5) bank account records for father’s pizza restaurant.

In her summary of the facts, mother highlighted inconsistencies between father’s previous statements and the information provided during discovery. For example, mother noted father had insisted for years, including in the instant

proceedings and in his sworn interrogatory responses, that during the relevant time frame he had no income or that his only source of income after his job with L.A. Cellular was from his pizza restaurant. However, also in his sworn interrogatory responses, father revealed additional employment and income information, which he had not previously disclosed. Specifically, during the relevant time period, in addition to owning the pizza restaurant, father disclosed he also (1) was employed as a business investor, (2) received income from rental investments, and (3) owned 25 percent of a real estate investment company.

Additionally, father represented through discovery that between the years 2006 and 2010, his income from the pizza restaurant—supposedly his only income—was approximately \$200,000. And in an interrogatory response, father stated he earned a total of \$417,000 between 1997 and 2013. Yet during the shorter period of 2006 through 2010, mother noted father deposited a total of over \$2 million into his personal bank accounts. The \$2 million included a few large and unexplained deposits.

Mother also noted that despite father's statements to the contrary, she had not received all required child support payments from L.A. Cellular. According to mother, father's L.A. Cellular pay stubs showed mother had not received a total of \$1,652.50 due under the 10% provision. This amount included garnishments mother claimed should have been made on father's commissions, a bonus, and an \$8,300 automobile stipend. Adding interest to that amount, mother claimed father owed \$6,444.75 in child support arrears from his time working at L.A. Cellular.

In addition, according to mother, it appeared that in 1995 when she and father were negotiating the 1995 judgment, father

misrepresented his true L.A. Cellular earnings. The pay stubs father produced revealed he may have underrepresented his earnings by approximately half of what they actually were.

Mother also noted that although he was required to do so, father failed to inform her when his job with L.A. Cellular ended and when he purchased the pizza restaurant. He was inconsistent regarding when he purchased the pizza restaurant, sometimes saying he bought it before he left L.A. Cellular and other times saying he bought it after. Father also made inconsistent statements about the amount he paid for the pizza restaurant.

Father responded to mother's summary of the facts with his own summary. According to father, after his job with L.A. Cellular ended, he was unemployed until he purchased the pizza restaurant. He stated that in 1999, he was not earning any income, but nonetheless he continued to pay child support. He also said the 2012 order required him to pay \$700 in base monthly child support "and nothing else." He stated it was undisputed he had paid all required base child support amounts.

Father characterized mother's request for order as a tardy and improper request to modify the 1995 judgment. According to father, mother sought to change the 1995 judgment to require child support payments of 10 percent of his income from any source—as opposed to from commissions and bonuses only—that raised his monthly salary over \$2,000. He claimed mother failed to show he had earned commissions or bonuses after his employment with L.A. Cellular ended. Father said the large deposits to his banking accounts "were from loans and lines of credit." Father argued the court should not calculate his income based on his bank accounts, but rather based on his tax returns.

Father provided a one-page 2016 printout reflecting his annual income as reported to the Social Security Administration from the years 1995 through 2013.³ That printout appears to show father had no income for the years 1998, 1999, 2003, 2012, and 2013. Father did not address the facts as presented by mother regarding missed 10 percent payments during his employment with L.A. Cellular.

Mother filed a final reply brief, in which she again highlighted father's inconsistent statements both over the previous years, as well as during these proceedings. Mother argued father's "deceitfulness" allowed the superior court to make all reasonable and adverse factual inferences against father. For example, mother noted father's reported income on his tax returns was often double the salary he said he earned from his pizza restaurant, which for years (including during these proceedings) father stated was his only source of income. Mother argued the reasonable inference was that father paid himself "extra money" or a bonus over and above his pizza restaurant salary, which mother claimed was subject to the 10% provision. Mother urged the superior court to "find that all monies earned and deposited by [father] over his regular wages constitutes a bonus such that he is obligated to pay to [mother] 10% of such bonuses as further child support consistent with the 1995 [judgment]."

Mother also noted father did not dispute her calculation of child support payments father failed to make while employed by L.A. Cellular. Similarly, according to mother, father did not

³ Mother noted the figures on the one-page printout did not correspond with figures on father's filed tax returns.

dispute that he had been less than forthcoming with his employment and earnings history over the years.

d. *Final Hearing and Decision*

In February 2017, the superior court held the final hearing on mother's request for order. At that hearing, the court summarized the issue before it as "what, if anything, has [mother] come up with in terms of showing other income had by [father] in the relevant time periods, and how can that other income, if it exists, be properly characterized?" The court explained it would not be a modification of the 1995 judgment if the court found father had certain income over the years that the court considered to be commissions or bonuses. The court recognized father strenuously believed none of his income could be characterized as commissions or bonuses. But the court further noted "there is nothing on the paperwork that shows it one way or the other. And so . . . if your client has put in false information before and has, you know, attempted to confuse the court one way or another, this court can disregard his position and go ahead and make a finding." The superior court noted father had failed to explain the differences between his reported income and salary, although he certainly had the chance to do so.

Throughout these proceedings, counsel for father claimed mother was seeking to modify the 1995 judgment and the 2012 order. In response, counsel for mother repeatedly stated she was seeking to enforce—not modify—the 1995 judgment. At the final hearing, counsel for mother argued that "anything [father] paid himself above his base salary constitutes a bonus because it's not salary or wages. It's something else." Although mother's counsel did not "have a document that says, here's a commission check paid," counsel argued the "court can make a reasonable inference,

if nothing else, on [father's] 2008 and 2009 tax returns where he lists an adjusted [income of] [\$]122,753, but only paid himself a base salary of [\$]44 grand."

Near the close of the final hearing, father noted he had a few documents with him in court that day. One document was "a copy of the statement for [the] pizza restaurant" he used to own. Father told the court the document showed he purchased the pizza restaurant for approximately \$70,000, which was less than the amount he testified to in a deposition in an unrelated case. Father explained he misstated the information in the deposition because during the deposition he "was a little nervous and confused." Father also brought to court a copy of an equity line of credit on his home in the amount of \$920,000, which until then was reflected as a large unidentified deposit in his bank account. Father told the court he had a \$1.1 million construction loan, which again previously had been a large unidentified deposit to his bank account. Father also explained once the property being developed was sold, another large sum would "again filter back into the bank account." Finally, father noted an approximately \$60,000 deposit to his bank account represented funds he withdrew from his L.A. Cellular retirement account.

Counsel for mother stated he had neither heard of nor seen documentation related to father's equity line of credit or construction loan until father mentioned them in court that day. As for the funds from father's retirement account, counsel for mother explained mother was not seeking any portion of those funds.

Toward the end of the hearing, the superior court reviewed a few of what the court characterized as father's misrepresentations and omissions during the life of these

proceedings. For example, the court noted father misrepresented his employment over the years, first by not telling mother when he changed jobs and then by representing to the court his only job after L.A. Cellular was his pizza business. Only after ordered to do so by the superior court through discovery did father reveal his other business interests, including investments in businesses and real estate. The court also stated that in 1999 father misrepresented he was unemployed when in fact at that time father owned the pizza restaurant. Similarly, the court noted father misrepresented that he did not buy the pizza restaurant until after he left L.A. Cellular, when in fact father bought the pizza business two months before his job with L.A. Cellular ended. The court also noted father was inconsistent in explaining how much he paid for the pizza restaurant, at one point saying he paid \$70,000 for it, and elsewhere stating he paid \$185,000 (including \$100,000 in cash) for the restaurant. Finally, the court noted father misrepresented that mother had received the required 10 percent on all his bonuses and commissions from L.A. Cellular when in fact she had not.

After hearing argument from both sides and sworn statements made by father in court, the superior court issued its ruling. The court found father owed \$20,982.07 in child support arrears. That amount consisted of \$6,444.75 in unpaid child support plus interest from father's time at L.A. Cellular and \$14,537.32 in unpaid child support plus interest from father's time as owner of the pizza restaurant. The court stated, "on the matter of arrearages owed, the arrearages owed by [father] to [mother] as moneys not paid under the 1995 [judgment] which is the 10 percent order total 20,952.07 (sic) of which 6,444.75 was for the L.A. Cellular arrearages not paid plus interest, and

14,537.32 is for the [pizza restaurant] time period of arrearages not paid plus interest, totaling 20,9[8]2.07.” The court expressly did not make “any rulings with regard to misrepresentations, fraud, deceit, anything of that sort.”

7. October 30, 2017 Order Granting Mother’s Request for Order

Although counsel for father requested a statement of decision, the superior court directed counsel for mother to prepare a proposed statement of decision and the parties each submitted a proposed statement of decision to which objections were filed, the superior court did not issue a statement of decision.⁴

Instead, on October 30, 2017, and almost nine months after issuing its oral decision at the final hearing on the matter, the superior court filed its findings and order after hearing. The court reiterated its order pronounced at the final hearing on mother’s request for order, directing father “to pay \$20,982.07, in child support arrears, including the interest thereon at the legal rate (i.e., 10% per annum) from February 1, 2017, until the total amount is paid.” The court’s order also stated, “The total arrearage amount, including the accrued interest thereon is due

⁴ At the close of the final hearing, counsel for father requested a statement of decision “on this matter” “finding what the amount is based on factual support.” And the superior court directed counsel for mother to prepare a proposed statement of decision. Mother and father each submitted a proposed statement of decision and filed objections to the other’s proposed statement of decision. On appeal, neither party addresses the lack of a statement of decision, and it does not appear from the record before us that either party objected to the lack of a statement of decision below.

ninety (90) days from the filing of these Findings and Order After Hearing.” As the prevailing party, mother was awarded \$3,147.81 in costs. Each party was to bear their own attorney fees.

Father appealed.

DISCUSSION

1. Standard of Review

The parties dispute the proper standard of review. Father argues we must review the superior court’s order de novo, while mother states we must apply the substantial evidence standard of review. They are both partially correct.

In construing the 1995 judgment and the 2012 order, we apply a de novo standard of review. (*In re Marriage of Hibbard* (2013) 212 Cal.App.4th 1007, 1012; *In re Ins. Installment Fee Cases* (2012) 211 Cal.App.4th 1395, 1429.) However, to the extent father challenges the superior court’s factual findings, “our review follows established principles concerning the existence of substantial evidence in support of the findings. On review for substantial evidence, we examine the evidence in the light most favorable to the prevailing party and give that party the benefit of every reasonable inference. [Citation.] We accept all evidence favorable to the prevailing party as true and discard contrary evidence.” (*In re Marriage of Drake* (1997) 53 Cal.App.4th 1139, 1151.) “ ‘We do not reweigh the evidence or reconsider credibility determinations.’ ” (*In re Marriage of Calcaterra & Badakhsh* (2005) 132 Cal.App.4th 28, 34 (*Calcaterra*).)

2. Interpretation of the 10% Provision and the 2012 Order

a. *Applicable Law*

“The interpretation of a written instrument is essentially a judicial function to be exercised according to the generally accepted canons of interpretation so that the purposes of the instrument may be given effect.’” (*In re Marriage of Facter* (2013) 212 Cal.App.4th 967, 978.)

“As has often been restated: ‘The fundamental goal of contractual interpretation is to give effect to the mutual intention of the parties. [Citation.] If contractual language is clear and explicit, it governs. [Citation.] On the other hand, [i]f the terms of a promise are in any respect ambiguous or uncertain, it must be interpreted in the sense in which the promisor believed, at the time of making it, that the promisee understood it.’ [Citations.]” [Citation.] “The mutual intention to which the courts give effect is determined by objective manifestations of the parties’ intent, including the words used in the agreement, as well as extrinsic evidence of such objective matters as the surrounding circumstances under which the parties negotiated or entered into the contract; the object, nature and subject matter of the contract; and the subsequent conduct of the parties.” ’” (*In re Marriage of Hibbard, supra*, 212 Cal.App.4th at p. 1013.)

“Unless given some special meaning by the parties, the words of a contract are to be understood in their ‘ordinary and popular sense,’ focusing on the usual and ordinary meaning of the language used and the circumstances under which the agreement was made.” (*City of Bell v. Superior Court* (2013) 220 Cal.App.4th 236, 248; Civ. Code, § 1644.)

b. *The 10% Provision*

At issue here is the 10% provision of the 1995 judgment. As noted above, that provision states: “10. In addition, as and for further child support, [father] shall pay to [mother] 10 percent of the gross of any bonus and commissions received, which raises his salary to over \$2,000.00 a month.”

This provision is fairly straightforward. It provides mother with additional child support over and above the base child support described in the immediately preceding paragraph 9. The 10% provision requires father to pay additional child support when he receives commissions or bonuses that raise his base monthly salary over \$2,000. When the 1995 judgment was entered, it is undisputed father was working for L.A. Cellular and part of his pay was based on commissions and on bonuses. By virtue of the existence of the 10% provision it is clear the parties intended mother to receive child support in addition to the base monthly child support payments described in paragraph 9 of the 1995 judgment.

Nonetheless, the terms “bonus” and “commissions” are not defined in the 10% provision or elsewhere in the 1995 judgment. The usual and ordinary meaning of a bonus is the payment of an amount over and above a person’s salary or expected compensation. (See, e.g., Webster’s Collegiate Dict. (10th ed. 1999) p. 131.) The usual and ordinary meaning of a commission is a payment tied to the completion of a particular task. (See, e.g., Webster’s Collegiate Dict., *supra*, at p. 231.) These understandings of the terms “bonus” and “commissions” comport with the apparent intent of the parties in entering the 1995 judgment.

We do not agree with mother's position that father was obligated to pay 10 percent of *any* amount he received over his base salary that brought his monthly salary to more than \$2,000. The 10% provision refers only to bonuses and commissions. Had the parties wanted to include all monthly income over \$2,000, there would have been no reason to specify bonuses or commissions. The superior court seemed to agree, stating it would determine whether any of father's income could be characterized as commissions or bonuses. We conclude the proper inquiry for present purposes is whether during the relevant time frame father received any bonuses or commissions that brought his monthly salary to over \$2,000.

c. *The 2012 Order*

Father argues the 2012 Order eliminated the 10% provision. We disagree.

The 2012 order addressed and modified the 1995 judgment with respect to, among other things, base child support. The 2012 order explicitly raised base child support from \$300 a month to \$700 a month. However, the 2012 order did not address additional child support and did not mention the 10% provision, bonuses, or commissions. Indeed, in his reply brief on appeal, father seems to concede this. Importantly, the 2012 order explicitly stated it modified the 1995 judgment only in the "particulars" noted in the 2012 order. Paragraph 13 of the 2012 order stated, "All other issues not addressed in this stipulation to modify the [1995 judgment] remain in effect."

Thus, because the 2012 order addressed only base child support and not additional child support, we conclude the 2012 order did not modify let alone eliminate the 10% provision.

Accordingly, father was not relieved of his obligation to comply with the 10% provision.

3. Substantial Evidence Supports the Court's Factual Findings.

Mother argues father failed to pay additional child support due under the 10% provision.⁵ As stated repeatedly below, and despite father's claims to the contrary, mother does not seek to modify the 1995 judgment. Instead, in light of her belief that father violated the 10% provision, mother seeks to enforce the 1995 judgment and to collect any child support amounts that are past due under that judgment.

Thus, the superior court was called upon to determine whether father failed to pay amounts due under the 10% provision. We agree with the court's summary of the issue as "what, if anything, has [mother] come up with in terms of showing other income had by [father] in the relevant time periods, and how can that other income, if it exists, be properly characterized?" As discussed below, not only in these proceedings but for most of son's life father has been less than forthcoming with his employment and sources of income. As a result, we conclude substantial evidence (including reasonable inferences adverse to father) support the superior court's findings of child support arrears.

a. *Applicable Law*

"Family law courts have a difficult task. They must characterize property, divide community property, and award spousal and child support. This undertaking becomes even more challenging when a party submits misleading or false

⁵ Mother does not claim father failed to pay base child support.

information to the court. Where the trial court recognizes deception, it may draw adverse factual inferences and even refer the matter for perjury prosecution.” (*Calcaterra, supra*, 132 Cal.App.4th at p. 31.) “[C]ourts will not tolerate those who interfere with the truth-seeking function of the trial court.” (*Ibid.*) “Those who interfere with the truth-seeking function of the trial court strike at the very heart of the justice system. The courts will not tolerate such interference.” (*In re Marriage of Chakko* (2004) 115 Cal.App.4th 104, 110 (*Chakko*).)

“A spouse who is the owner of a successful business and who has control of his or her income can structure income and the payment of expenses to depress income. This is not fair if it inures to the detriment of the children. Here, the trial court drew the inference that Father’s structuring of income and expenses was an attempt to minimize child support obligations.” (*Chakko, supra*, 115 Cal.App.4th at p. 109.)

b. *Father’s Lack of Candor and Resulting Adverse Inferences*

We do not restate all the facts detailed above but suffice it to say the facts of this case reveal a pattern of omissions and misstatements made by father over the years. For example, in 1997 (when son was not yet three years old) father failed to inform mother—as he was required to do—that his employment with L.A. Cellular had ended or that he had purchased a pizza restaurant. Father also lied on multiple occasions. For example, father told mother he was unemployed and without an income when in fact he was running a pizza restaurant; he represented to the court he had no income when in fact he did have income; and most recently he told the court his only job after L.A. Cellular was his pizza restaurant when in fact he had been

otherwise employed. Also, after having been ordered to produce relevant financial information, father waited until the final hearing on mother's request for order to offer an explanation of over \$2 million in deposits to his personal bank accounts.

Father's conduct made it difficult if not impossible to determine what if any of father's income fell within the 10% provision. Of course, father is in the best position to explain his own income. Father, not mother and not the court, knows what his income is and its sources. In his opening brief on appeal and without citation to any authority, father states it was mother's burden to show what portion of father's income qualified as commissions or bonuses and she failed to do so. However, mother tried for years to determine father's income only to be met with stonewalling, incomplete information, or, worse, lies. By repeatedly failing to disclose relevant information and at times giving incorrect information, father "interfere[d] with the truth-seeking function of the trial court." (*Calcaterra, supra*, 132 Cal.App.4th at p. 31; *Chakko, supra*, 115 Cal.App.4th at p. 110.) Accordingly, the court was justified in making inferences adverse to father. (*Calcaterra*, at p. 31; *Chakko*, at p. 109.)

Moreover, for a portion of the relevant time period, father was self-employed. As such, and as the superior court recognized, it was possible for father to structure or adjust his income so that he could avoid application of the 10% provision. (*Chakko, supra*, 115 Cal.App.4th at p. 109.)

We conclude substantial evidence supports the finding that father's income during the relevant time frame included bonuses or commissions (as those terms are ordinarily understood) such that the 10% provision was implicated. During the time father owned the pizza restaurant, the evidence showed discrepancies

between father's salary as reported on his federal tax returns and his income as shown through his bank records. Although father could have and should have explained these differences, he simply did not. Although toward the close of the final hearing on mother's request for order, father offered an explanation as to large deposits to his personal bank accounts (stating those deposits were a loan and a line of credit), it was too little too late. There is no reason, and none has been given, why for years father was not transparent with respect to his employment and income. Father's lack of candor not only interfered with the court's truth-seeking function, but also with mother's ability to collect child support for son.

With respect to his time employed by L.A. Cellular, father does not challenge the superior court's finding of arrears other than to state the court improperly considered evidence to which he had objected and did not properly consider evidence he had presented. Father does not support his position with reasoned legal argument or citation to authority. As such, we are unable to assess his position. (*Benach v. County of Los Angeles* (2007) 149 Cal.App.4th 836, 852; Cal. Rules of Court, rule 8.204(a)(1)(B).) Moreover, to the extent father asks us to reweigh the evidence, that is not the role of the reviewing court. (*Calcaterra, supra*, 132 Cal.App.4th at p. 34.)

Finally, other than arguing there simply are no arrears, father does not challenge the superior court's arrears calculations. Accordingly, we do not review the particulars of those calculations.

We do not agree with father's argument raised in his reply brief on appeal that the superior court improperly modified the 1995 judgment to require he pay 10 percent on all monthly

income over \$2,000. Just as mother did not seek to modify the 1995 judgment, the court did not modify the 1995 judgment or make a new order. Rather the court interpreted the 1995 judgment and, based in part on adverse inferences, found father had failed to comply with the 10% provision. As explained above, we find no error. Because there was no modification of the 1995 judgment, father's arguments based on such a theory are inapplicable and irrelevant and we do not address them.

DISPOSITION

The order is affirmed. P.G. (mother) is awarded her costs on appeal.

NOT TO BE PUBLISHED.

LUI, P. J.

We concur:

ASHMANN-GERST, J.

CHAVEZ, J.